TR 2000/14W - Income tax: Pay As You Go - withholding from payments to employees

This cover sheet is provided for information only. It does not form part of *TR 2000/14W - Income tax: Pay As You Go - withholding from payments to employees*

This document has changed over time. This is a consolidated version of the ruling which was published on *23 February 2005*

Generated on: 20 November 2026, 11:58:34 PM

Notice of Withdrawal

Taxation Ruling

Income tax: Pay As You Go – withholding from payments to employees

Taxation Ruling TR 2000/14 is withdrawn with effect from today.

1. Taxation Ruling TR 2000/14 issued on 25 October 2000. The Ruling provides guidance as to whether an individual is paid as an employee for the purposes of section 12-35, Schedule 1, Part 2-5 (Pay As You Go withholding) of the *Taxation Administration Act 1953*. That section imposes an obligation on the paying entity to withhold an amount from the relevant payment.

2. Draft Taxation Ruling TR 2005/D3, which issues today, reflects recent case law developments. The views expressed in TR 2000/14 are otherwise mostly unchanged. The draft Ruling is consistent with Superannuation Guarantee Ruling SGR 2005/1 in so far as the Rulings cover the same matters. To the extent that our views in TR 2000/14 still apply, they have been incorporated into draft Taxation Ruling TR 2005/D3.

Commissioner of Taxation
23 February 2005

ATO references
NO: 2003/11684
ISSN: 1039-0731